RAO BAHADUR RAJYASEVANIRATA DR. N. KUNJAN PILLAI: The principle is applied in each case and where Government consider it necessary in public interests to grant extensions they are granted.

MR. A. THANU PILLAI: That is why I wished to know whether that principle is applied to all officers uniformly.

RAO BAHADUR RAJYASEVANIRATA DR. N. KUNJAN PILLAI: It must be taken to be so.

Extension of service to officers.

237. ✻**MR. K. P. KOCHUKORATHARAKAN:** Will the Government be pleased to state:

(*a*) whether during a period of three and a half months from Chingam to the 15 h Vrischigam 1113, any of the officers drawing a pay of Rs. 500 and above have been granted extension of service after they completed their 55th year of age;

(*b*) if so, their designation and pay;

(*c*) the period of such extension and the special reasons for the same, if any; and

(*d*) if extension has been granted as aforesaid, whether it has been granted for the first time in the case of each of them and if not, the number of extensions granted in each case?

RAO BAHADUR A. RENGASWAMI AIYAR (*Financial Secretary to Government*): (*a*) No.

(*b*) to (*d*) These questions do not arise in view of answer to (*a*)

Tax realised from country boats.

288. ✻**MR. P. KUNJUKRISHNAN:** Will the Government be pleased to state:

(*a*) the head under which the Government realise taxes from country boat-men for holding their boats as such and plying them along backwaters and canals, quite apart from the customs duty imposed upon certain articles conveyed through country boats;

(*b*) the nature of the tax realised by Municipalities from country boats coming within their limits; and

(*c*) whether one and the same boat has to pay tax both to Government and the Municipalities?

RAO BAHADUR RAJYASEVANIRATA DR. N. KUNJAN PILLAI: (*a*) P. W. D Revenue XXXIII (1)—Navigation receipts.

(*b*) Tax is not realised by any municipality from country boats for coming within the Municipal limits, but a toll at the rate of chuckram one a day per *vallom* is levied in certain municipalities.

(*c*) Yes. The tax payable to the municipalities is under Section 61 (4) of the Municipal Regulation and that payable to Government under the Public Canals and Public Ferries Regulation.

Special Officer for Income Tax.

289. ✻**MR. K. T. THOMAS** (*Tiruvalla*): Will the Government be pleased the state:

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